



UNITED STATES TAX COURT

September 26, 2016

Joel Rousseau,

Petitioner,

V.

COMMISSIONER OF INTERNAL REVENUE,

Respondent

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) Docket No. 31829-15 L.
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)

Trial At: Room 1167, Edward R. Roybal
Center & Federal Building
255 E. Temple Street
Los Angeles, CA 90012

NOTICE SETTING CASE FOR TRIAL

The parties are hereby notified that this case is set for trial at the Trial Session beginning at 10:00 AM on Monday, February 27, 2017. The calendar for that Session will be called at that date and time, and the parties are expected to be present and to be prepared to try the case. Your failure to appear may result in dismissal of the case and entry of decision against you.

The Court will set the time for each trial at the end of the calendar call. In setting trial times the Court attempts to accommodate the parties, but the final determination of trial times rests in the Court's discretion.

Your attention is called to the requirements set out in the Standing Pretrial Order that is served with this notice, including the following:

- **Stipulation of Facts.** If the case cannot be settled, the parties, before trial, **must agree in writing** to all facts and all documents about which there should be no disagreement. The stipulation signed by all parties should be submitted at the calendar call on February 27, 2017.
- **Exchange of Documents.** No later than February 13, 2017, each party must provide to the other all the documents or materials that the party expects to offer into evidence at trial and that are not included in the stipulation.
- **Pretrial Memorandum and Witness Identification.** No later than February 13, 2017, each party must serve on the other party and file a pretrial memorandum that, among other things, **identifies the witnesses** that the party intends to call to testify at trial.

The parties should contact each other promptly and cooperate fully so that the necessary steps can be taken to comply with these requirements. **Your failure to cooperate may also result in dismissal of the case and entry of decision against you.**

Stephanie A. Servoss
Clerk of the Court

SERVED Sep 26 2016



UNITED STATES TAX COURT
WASHINGTON, DC
www.ustaxcourt.gov

STANDING PRETRIAL ORDER

The attached Notice Setting Case for Trial notifies the parties that this case is calendared for trial at the trial session beginning on Monday, February 27, 2017.

Communication Between the Parties. The parties shall begin discussing settlement and/or preparation of a stipulation of facts as soon as practicable. Valuation cases and reasonable compensation cases are generally susceptible of settlement, and the Court expects the parties to negotiate in good faith with this goal in mind. All minor issues should be settled so that the Court can focus on the issue(s) needing a Court decision. If a party has trouble communicating with another party or complying with this Order, the affected party should promptly advise the Court in writing, with a copy to each other party, or request a conference call for the parties and the trial Judge.

Continuances. Continuances (i.e., postponements of trial) will be granted only in exceptional circumstances. See Rule 133, Tax Court Rules of Practice and Procedure. (The Court's Rules are available at www.ustaxcourt.gov.) Even joint motions for continuance are not granted automatically.

Sanctions. The Court may impose appropriate sanctions, including dismissal, for any unexcused failure to comply with this Order. See Rule 131(b). Such failure may also be considered in relation to sanctions against and disciplinary proceedings involving counsel. See Rule 202(a).

Electronic Filing (eFiling). eFiling is required for most documents (**except the petition**) filed by parties represented by counsel in cases in which the petition is filed on or after July 1, 2010. Petitioners not represented by counsel may, but are not required to, eFile. For more information about eFiling and the Court's other electronic services, see www.ustaxcourt.gov.

To help the efficient disposition of all cases on the trial calendar:

1. **Stipulation.** It is ORDERED that all facts shall be stipulated (agreed upon in writing) to the maximum extent possible. All documents and written evidence shall be marked and stipulated in accordance with Rule 91(b), unless the evidence is to be used only to impeach (discredit) a witness. Either party may preserve objections by noting them in the stipulation. If a complete stipulation of facts is not ready for submission at the start of the trial or when otherwise ordered by the Court, and if the Court determines that this is due to lack of cooperation by either party, the Court may order sanctions against the uncooperative party.

2. **Trial Exhibits.** It is ORDERED that any documents or materials which a party expects to use (except solely for impeachment) if the case is tried, but which are not stipulated, shall be identified in writing and exchanged by the parties at least 14 days before the first day of the trial session. The Court may refuse to receive in evidence any document or material that is not so stipulated or exchanged, unless the parties have agreed otherwise or the Court so allows for good cause shown.

3. **Pretrial Memoranda.** It is ORDERED that, unless a basis of settlement (resolution of the issues) has been reached, each party shall prepare a Pretrial Memorandum containing the information in the attached form. Each party shall serve on the other party and file the Pretrial Memorandum not less than 14 days before the first day of the trial session.

4. **Final Status Reports.** It is ORDERED that, if the status of the case changes from that reported in a party's Pretrial Memorandum, the party shall submit to the undersigned and to the other party a Final Status Report containing the information in the attached form. A Final Status Report may be submitted to the Court in paper format, electronically by following the procedures in the "Final Status Report" tab on the Court's Web site or by fax sent to 202-521-3378. (Only the Final Status Report may be sent to this fax number; any other documents will be discarded.) The report must be received by the Court no later than 3 p.m. eastern time on the last business day (normally Friday) before the calendar call. The Final Status Report must be promptly submitted to the opposing party by mail, email, or fax, and a copy of the report must be given to the opposing party at the calendar call if the opposing party is present.

5. **Witnesses.** It is ORDERED that witnesses shall be identified in the Pretrial Memorandum with a brief summary of their anticipated testimony. Witnesses who are not identified will not be permitted to testify at the trial without a showing of good cause.

6. **Expert Witnesses.** It is ORDERED that unless otherwise permitted by the Court, expert witnesses shall prepare a written report which shall be submitted directly to the undersigned and served upon each other party at least 30 days before the first day of the trial session. An expert witness's testimony may be excluded for failure to comply with this Order and Rule 143(g).

7. **Settlements.** It is ORDERED that if the parties have reached a basis of settlement, a stipulated decision shall be submitted to the Court prior to or at the call of the calendar on the first day of the trial session. Additional time for submitting a stipulated decision will be granted only where it is clear that all parties have approved the settlement. The parties shall be prepared to state for the record the basis of settlement and the reasons for delay. The Court will specify the date by which the stipulated decision and any related settlement documents will be due.

8. **Time of Trial.** It is ORDERED that all parties shall be prepared for trial at any time during the trial session unless a specific date has been previously set by the Court. Your case may or may not be tried on the same date as the calendar call, and you may need to return to Court on a later date during the trial session. Thus, it may be beneficial to contact the Court in advance. Within 2 weeks before the start of the trial session, the parties may jointly contact the Judge's chambers to request a time and date certain for the trial. If practicable, the Court will attempt to accommodate the request, keeping in mind other scheduling requirements and the anticipated length of the session. Parties should jointly inform the Judge as early as possible if they expect trial to require 3 days or more.

9. **Service of Documents.** It is ORDERED that every pleading, motion, letter, or other document (with the exception of the petition and the posttrial briefs, see Rule 151(c)) submitted to the Court shall contain a certificate of service as specified in Rule 21(b), which shows that the party has given a copy of that pleading, motion, letter or other document to all other parties.

(Signed) Tamara W. Ashford

Tamara W. Ashford
Judge

Dated: **SEP 26 2016**

Trial Calendar: Los Angeles, California

Date: Monday, February 27, 2017

PRETRIAL MEMORANDUM FOR (Petitioner/Respondent)

Please type or print legibly
(This form may be expanded as necessary)

NAME OF CASE:

DOCKET NO(S).:

ATTORNEYS:

Petitioner: _____

Respondent: _____

Tel. No.: _____

Tel. No.: _____

AMOUNTS IN DISPUTE:

Year(s)/Period(s)

Deficiencies/Liabilities

Additions/Penalties

STATUS OF CASE:

Probable Settlement _____ Probable Trial _____ Definite Trial _____

CURRENT ESTIMATE OF TRIAL TIME: _____

MOTIONS YOU EXPECT TO MAKE: (Title and brief description)

STATUS OF STIPULATION OF FACTS: Completed _____ In Process _____

ISSUES:

WITNESS(ES) YOU EXPECT TO CALL:

(Name and brief summary of expected testimony)

SUMMARY OF FACTS:

(Attach separate pages, if necessary, to inform the Court of facts in chronological narrative form)

BRIEF SYNOPSIS OF LEGAL AUTHORITIES:

(Attach separate pages, if necessary, to discuss fully your legal position)

EVIDENTIARY PROBLEMS:

DATE: _____

Petitioner/Respondent

Trial Judge: Judge Tamara W. Ashford
United States Tax Court, Room 310
400 Second Street, N.W.
Washington, D.C. 20217
(202) 521-0822

BW

US TAX COURT
RECEIVED

JAN 26 2017

JOEL ROUSSEAU,

Petitioner,

PAPER FILED

v.

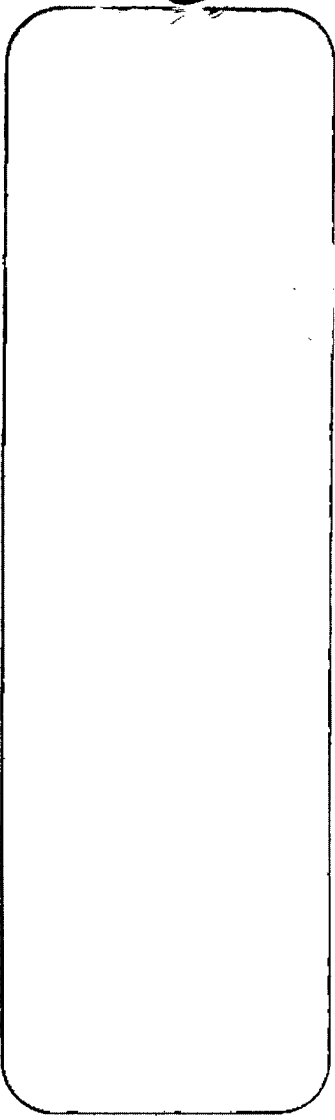
Docket No. 31829-15 L

COMMISSIONER OF INTERNAL REVENUE,

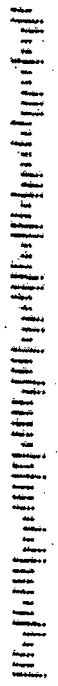
Respondent

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VAC



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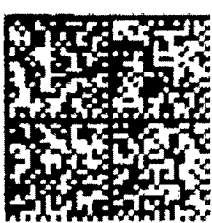
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Joel Rousseau
#2G
1881 Washington Ave.
Miami, FL 33139



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UNITED STATES
TAX COURT
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ASHFORD

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Dkt. 31829-15L

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1-13-17

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In File 1-26-17

TO:

Judge

Clerk's Office

Files ✓

US TAX COURT
RECEIVED

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US TAX COURT
eFILED

FEB 9 2017

JOEL ROUSSEAU,

Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent

ELECTRONICALLY FILED

Docket No. 31829-15 L

JOINT MOTION FOR CONTINUANCE

ORIGINAL

UNITED STATES TAX COURT

JOEL ROUSSEAU)	
)	
Petitioner,)	
)	
v.)	Docket No. 31829-15L
)	
COMMISSIONER OF INTERNAL REVENUE,)	Filed Electronically
)	
Respondent.)	

JOINT MOTION FOR CONTINUANCE OF TRIAL

THE PARTIES JOINTLY MOVE, pursuant to the provisions of Tax Court Rule 133, that the Court remove this case from the trial session of the Court scheduled to commence at Los Angeles, California, on February 27, 2017, and restore this case to the general trial docket.

IN SUPPORT THEREOF, the parties respectfully state:

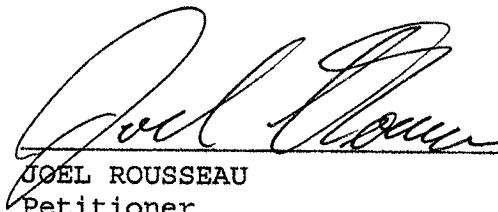
1. Respondent issued the notice of determination, upon which this case is based, on November 18, 2015. On December 22, 2015, petitioner filed a petition with the Court, disputing the notice of determination. On February 1, 2016, respondent filed an answer to the petition, at which time this case was deemed at issue pursuant to Tax Court Rule 38. On September 26, 2016, the Court issued a Notice Setting Case for Trial, setting this case for trial on the February 27, 2017 trial calendar in Los Angeles, California.

2. This case has not been continued before.

3. The parties believe that the issues in this case are susceptible of settlement. In that regard, petitioner is preparing an installment agreement request for respondent's consideration. Additional time is needed for respondent to process and consider the anticipated installment agreement request.

WHEREFORE, the parties request that this motion be granted.

WILLIAM M. PAUL
Acting Chief Counsel
Internal Revenue Service


JOEL ROUSSEAU
Petitioner

1881 Washington Ave., #2G
Miami, FL 33139
Telephone: (917) 549-7757

By: 

ALEXANDER D. DEVITIS
General Attorney (SB/SE)
Tax Court Bar No. DA0320
300 North Los Angeles Street
3018 Federal Building
Mail Stop 9900
Los Angeles, CA 90012
Telephone: (213) 372-4029

Date: 2-6-17

Date: 2-9-17

US TAX COURT
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US TAX COURT
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FEB 9 2017

JOEL ROUSSEAU,

Petitioner,

v.

ELECTRONICALLY FILED

Docket No. 31829-15 L

COMMISSIONER OF INTERNAL REVENUE,
Respondent

JOINT MOTION FOR CONTINUANCE

US TAX COURT
G R A N T E D
CONTINUED GENERALLY
FEB 10 2017

Tamara W. Ashford
JUDGE

SERVED Feb 10 2017

ORIGINAL

UNITED STATES TAX COURT

JOEL ROUSSEAU)	
)	
Petitioner,)	
)	
v.)	Docket No. 31829-15L
)	
COMMISSIONER OF INTERNAL REVENUE,)	Filed Electronically
)	
Respondent.)	

JOINT MOTION FOR CONTINUANCE OF TRIAL

THE PARTIES JOINTLY MOVE, pursuant to the provisions of Tax Court Rule 133, that the Court remove this case from the trial session of the Court scheduled to commence at Los Angeles, California, on February 27, 2017, and restore this case to the general trial docket.

IN SUPPORT THEREOF, the parties respectfully state:

1. Respondent issued the notice of determination, upon which this case is based, on November 18, 2015. On December 22, 2015, petitioner filed a petition with the Court, disputing the notice of determination. On February 1, 2016, respondent filed an answer to the petition, at which time this case was deemed at issue pursuant to Tax Court Rule 38. On September 26, 2016, the Court issued a Notice Setting Case for Trial, setting this case for trial on the February 27, 2017 trial calendar in Los Angeles, California.

2. This case has not been continued before.

3. The parties believe that the issues in this case are susceptible of settlement. In that regard, petitioner is preparing an installment agreement request for respondent's consideration. Additional time is needed for respondent to process and consider the anticipated installment agreement request.

WHEREFORE, the parties request that this motion be granted.

WILLIAM M. PAUL
Acting Chief Counsel
Internal Revenue Service



JOEL ROUSSEAU
Petitioner
1881 Washington Ave., #2G
Miami, FL 33139
Telephone: (917) 549-7757

By: _____



ALEXANDER D. DEVITIS
General Attorney (SB/SE)
Tax Court Bar No. DA0320
300 North Los Angeles Street
3018 Federal Building
Mail Stop 9900
Los Angeles, CA 90012
Telephone: (213) 372-4029

Date: _____

2-6-17

Date: _____

2-9-17

US TAX COURT
RECEIVED

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FEB 27 2017

JOEL ROUSSEAU,

Petitioner,

PAPER FILED

v.

Docket No. 31829-15 L

COMMISSIONER OF INTERNAL REVENUE,

Respondent

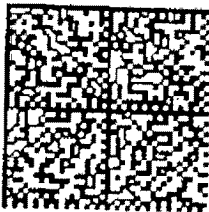
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DATED 2/10/17 FOR PETR. REMAILED 3/2/17 TO ADDRESS OF
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UNITED STATES TAX COURT
WASHINGTON, DC 20217

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Joel Rousseau
#2G
1881 Washington Ave.
Miami, FL 33139



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US TAX COURT
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JOEL ROUSSEAU,

Petitioner,

PAPER FILED

v.

Docket No. 31829-15 L

COMMISSIONER OF INTERNAL REVENUE,
Respondent

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TO NEW ADDRESS ON RECORD 4-7-17

UNITED STATES TAX COURT
WASHINGTON, DC 20217

OFFICIAL BUSINESS
PENALTY FOR PRIVATE USE, \$300

Los Angeles, CA

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Dkt. 31829-15L

Date 2-10-17 GKM

Revised

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For

Judge

Clerk's Office

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Joel Rousseau
1881 Washington Ave. #2G
Miami, FL 33139

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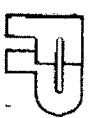
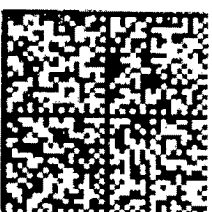
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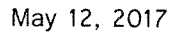


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UNITED STATES
TAX COURT
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Trial At: Room 1167, Edward R. Roybal
Center & Federal Building
255 E. Temple Street
Los Angeles, CA 90012

NOTICE SETTING CASE FOR TRIAL

The parties are hereby notified that this case is set for trial at the Trial Session beginning at 10:00 AM on Monday, October 16, 2017. The calendar for that Session will be called at that date and time, and the parties are expected to be present and to be prepared to try the case. Your failure to appear may result in dismissal of the case and entry of decision against you.

The Court will set the time for each trial at the end of the calendar call. In setting trial times the Court attempts to accommodate the parties, but the final determination of trial times rests in the Court's discretion.

Your attention is called to the requirements set out in the Standing Pretrial Order that is served with this notice, including the following:

- **Stipulation of Facts.** If the case cannot be settled, the parties, before trial, **must agree in writing** to all facts and all documents about which there should be no disagreement. The stipulation signed by all parties should be submitted at the calendar call on October 16, 2017.
- **Exchange of Documents.** No later than October 2, 2017, each party must provide to the other all the documents or materials that the party expects to offer into evidence at trial and that are not included in the stipulation.
- **Pretrial Memorandum and Witness Identification.** No later than October 2, 2017, each party must serve on the other party and file a pretrial memorandum that, among other things, **identifies the witnesses** that the party intends to call to testify at trial.

The parties should contact each other promptly and cooperate fully so that the necessary steps can be taken to comply with these requirements. **Your failure to cooperate may also result in dismissal of the case and entry of decision against you.**

Stephanie A. Servoss
Clerk of the Court

SERVED May 12 2017



UNITED STATES TAX COURT
WASHINGTON, DC
www.ustaxcourt.gov

STANDING PRETRIAL ORDER

The attached Notice Setting Case for Trial notifies the parties that this case is calendared for trial at the trial session beginning on Monday, October 16, 2017.

Communication Between the Parties. The parties shall begin discussing settlement and/or preparation of a stipulation of facts as soon as practicable. Valuation cases and reasonable compensation cases are generally susceptible of settlement, and the Court expects the parties to negotiate in good faith with this goal in mind. All minor issues should be settled so that the Court can focus on the issue(s) needing a Court decision. If a party has trouble communicating with another party or complying with this Order, the affected party should promptly advise the Court in writing, with a copy to each other party, or request a conference call for the parties and the trial Judge.

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2. **Trial Exhibits.** It is ORDERED that any documents or materials which a party expects to use (except solely for impeachment) if the case is tried, but which are not stipulated, shall be identified in writing and exchanged by the parties at least 14 days before the first day of the trial session. The Court may refuse to receive in evidence any document or material that is not so stipulated or exchanged, unless the parties have agreed otherwise or the Court so allows for good cause shown.

3. **Pretrial Memoranda.** It is ORDERED that, unless a basis of settlement (resolution of the issues) has been reached, each party shall prepare a Pretrial Memorandum containing the information in the attached form. Each party shall serve on the other party and file the Pretrial Memorandum not less than 14 days before the first day of the trial session.

4. **Final Status Reports.** It is ORDERED that, if the status of the case changes from that reported in a party's Pretrial Memorandum, the party shall submit to the undersigned and to the other party a Final Status Report containing the information in the attached form. A Final Status Report may be submitted to the Court in paper format, electronically by following the procedures in the "Final Status Report" tab on the Court's Web site or by fax sent to 202-521-3378. (Only the Final Status Report may be sent to this fax number; any other documents will be discarded.) The report must be received by the Court no later than 3 p.m. eastern time on the last business day (normally Friday) before the calendar call. The Final Status Report must be promptly submitted to the opposing party by mail, email, or fax, and a copy of the report must be given to the opposing party at the calendar call if the opposing party is present.

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6. **Expert Witnesses.** It is ORDERED that unless otherwise permitted by the Court, expert witnesses shall prepare a written report which shall be submitted directly to the undersigned and served upon each other party at least 30 days before the first day of the trial session. An expert witness's testimony may be excluded for failure to comply with this Order and Rule 143(g).

7. **Settlements.** It is ORDERED that if the parties have reached a basis of settlement, a stipulated decision shall be submitted to the Court prior to or at the call of the calendar on the first day of the trial session. Additional time for submitting a stipulated decision will be granted only where it is clear that all parties have approved the settlement. The parties shall be prepared to state for the record the basis of settlement and the reasons for delay. The Court will specify the date by which the stipulated decision and any related settlement documents will be due.

8. **Time of Trial.** It is ORDERED that all parties shall be prepared for trial at any time during the trial session unless a specific date has been previously set by the Court. Your case may or may not be tried on the same date as the calendar call, and you may need to return to Court on a later date during the trial session. Thus, it may be beneficial to contact the Court in advance. Within 2 weeks before the start of the trial session, the parties may jointly contact the Judge's chambers to request a time and date certain for the trial. If practicable, the Court will attempt to accommodate the request, keeping in mind other scheduling requirements and the anticipated length of the session. Parties should jointly inform the Judge as early as possible if they expect trial to require 3 days or more.

9. **Service of Documents.** It is ORDERED that every pleading, motion, letter, or other document (with the exception of the petition and the posttrial briefs, see Rule 151(c)) submitted to the Court shall contain a certificate of service as specified in Rule 21(b), which shows that the party has given a copy of that pleading, motion, letter or other document to all other parties.

(Signed) Joseph Robert Goeke

Joseph Robert Goeke
Judge

Dated: MAY 12 2017

Trial Calendar: Los Angeles, CA

Date: Monday, October 16, 2017

PRETRIAL MEMORANDUM FOR (Petitioner/Respondent)

Please type or print legibly
(This form may be expanded as necessary)

NAME OF CASE:

DOCKET NO(S).:

ATTORNEYS:

Petitioner: _____
Tel. No.: _____

Respondent: _____
Tel. No.: _____

AMOUNTS IN DISPUTE:

Year(s)/Period(s)

Deficiencies/Liabilities

Additions/Penalties

STATUS OF CASE:

Probable Settlement _____ Probable Trial _____ Definite Trial _____

CURRENT ESTIMATE OF TRIAL TIME: _____

MOTIONS YOU EXPECT TO MAKE: (Title and brief description)

STATUS OF STIPULATION OF FACTS: Completed _____ In Process _____

ISSUES:

WITNESS(ES) YOU EXPECT TO CALL:

(Name and brief summary of expected testimony)

SUMMARY OF FACTS:

(Attach separate pages, if necessary, to inform the Court of facts in chronological narrative form)

BRIEF SYNOPSIS OF LEGAL AUTHORITIES:

(Attach separate pages, if necessary, to discuss fully your legal position)

EVIDENTIARY PROBLEMS:

DATE: _____

Petitioner/Respondent

Trial Judge: **Judge Joseph Robert Goeke**
United States Tax Court, Room 410
400 Second Street, N.W.
Washington, D.C. 20217
(202) 521-0690



UNITED STATES TAX COURT

Washington, D.C. 20217

09/01/2017

Joel Rousseau,

Petitioner,

V.

COMMISSIONER OF INTERNAL REVENUE,

Respondent

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) Docket No. 31829-15 L.
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Trial At: Room 1167, Edward R. Roybal
Center & Federal Building
255 E. Temple Street
Los Angeles, CA 90012

NOTICE

The parties are reminded that this case is calendared for trial or hearing at the Trial Session beginning **October 16, 2017**. This case will remain on the Court's trial calendar unless both parties sign an agreed decision and submit it to the Court, or unless the Court otherwise notifies the parties that it is taking this case off the trial calendar. If the case remains on the Court's trial calendar and you fail to appear at the Trial Session, the case may be dismissed.

According to the Court's records, petitioner(s) in this case is (are) not represented by counsel. The parties should consider arriving at the Court by **9:00 AM** in order to be ready for the 10 AM Calendar Call. Petitioners should identify themselves to the trial clerk (an employee of the Tax Court) when they arrive for the Trial Session. Petitioners and respondent's counsel also may use the time before the calendar call to discuss any remaining matters pertaining to the case.

Attached to this notice is a letter from a Tax Clinic(s) that provides assistance to low income taxpayers in the place of trial requested. Petitioners who have not already done so are encouraged to contact a Tax Clinic as soon as possible.

Sophanie A Lennox

Stephanie A. Servoss
Clerk of the Court

SERVED Sep 01 2017



UNITED STATES TAX COURT MINUTES OF PROCEEDINGS

Docket No(s).

31829-15L

Title of Case JOEL ROUSSEAUDate Called 10/16/17 Place Los Angeles, CATranscript YES

Date Recalled _____

Ordered _____

Case Not Called or Recalled _____

Judge Joseph Robert GoekeCounsel for Petitioner No AppearanceCounsel for Respondent Alexander D. DeVitis

ADM.

RECORDED

SERVICE

CAL. *db*

STAT.

S.T.
JUDGE

FILES

Date

SEE
ORDER

C.A.V.

GRANTED

DENIED

Resp. Mot. to Dismiss/Lack of Pros.Resp. Mot. to Dismiss/Lack of Jur.

Continued.

Pretrial Conference Held.

Status Report Made.

FILINGS, OTHER ACTIONS AND ORAL MOTIONS

10/16/17: Resp. Motion to Dismiss on Grounds of Mootness -- See Order *w/Ex. (CIS 10/16/17)*

Reporter Jacqueline DenlingerTrial Clerk Danielle Vonada *DV*


UNITED STATES TAX COURT
WASHINGTON, DC 20217

JOEL ROUSSEAU,)	
)	
Petitioner(s),)	
)	
v.)	Docket No. 31829-15 L.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER OF DISMISSAL

This case was called from the calendar at the Trial Session of the Court in Los Angeles, California on October 16, 2017. There was no appearance by or on behalf of the petitioner. Counsel for respondent appeared and filed with the Court a Motion to Dismiss on Grounds of Mootness, moving that this case be dismissed as moot given that subsequent, to the filing of the petition, the income tax liability for the 2013 taxable year has been paid in full and the proposed levy is no longer necessary. Upon due consideration and for cause more fully appearing in the transcript of the proceeding, it is

ORDERED that respondent's Motion to Dismiss on Grounds of Mootness is granted and this case is dismissed as moot.


 Joseph Robert Goeke
 Judge

ENTERED: **OCT 24 2017**

SERVED Oct 24 2017